



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

IN REPLY REFER TO:

APR 28 2006

Re:

Project Number:

Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I wish to thank you for speaking with me by phone on March 9, 2006, and for the information that you provided during our conversation and subsequently.

After careful review of the complete record for this project, I have determined that the rehabilitation of the building at \_\_\_\_\_ is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on November 17, 2005, by Technical Preservation Services (TPS) is hereby affirmed. However, I have further determined that your project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below were undertaken.

The building at \_\_\_\_\_ was constructed as a two-story wood frame building with a commercial use on the ground floor and residential space on the upper floor. It is located on a corner lot that causes both the main storefront facade and the long side elevation along Myrtle Street to be highly visible. At the time your project commenced, the interior was highly deteriorated with little surviving historic material. The building at \_\_\_\_\_ was certified as contributing to the significance of the Center Square-Hudson Park Historic District on August 19, 2004. Your project proposed converting the mostly empty ground floor into an apartment unit and rehabilitating the upstairs apartment. TPS's decision focused on the exterior replacement siding.

I understand that the existing wood clapboard siding was severely deteriorated and that in this case complete replacement of the existing material was warranted. Your Part 2 application stated that the existing siding would be replaced with pine clapboard. In light of this information TPS approved the proposed project on March 25, 2005, with the condition that "The replacement clapboard siding on the front and side elevations of the buildings must match the historic clapboard that remains on the building." However, when the Part 3 application documenting completed work was submitted, it was shown that the work was not completed as proposed in the earlier submissions because the entire exterior was reclad with a fiber-reinforced cement siding that did not match the existing clapboard. For this reason, TPS determined that the project did not meet Standards 2 and 6.

I agree with the previous National Park Service decision that the replacement siding has compromised \_\_\_\_\_'s historic character to an unacceptable degree. I also find that the replacement siding is not compatible with the character of similar buildings within the historic district, specifically the adjacent buildings along \_\_\_\_\_. ("In situations involving rehabilitation of a certified historic structure in a historic district, the Secretary will review the rehabilitation project first as it affects the certified historic structure and second as it affects the district...." [36 CFR Part 67.6]). As installed, the new siding does not match the exposure or thickness at the lap joint of the previous clapboard. The cement board features an exaggerated wood grain texture that is also an inappropriate match for the historic material removed. The change in character effected on \_\_\_\_\_ by the replacement new siding is especially inappropriate because of the building's prominence on its corner lot. For these reasons I find that the project fails to meet Standards 2 and 6 of the Secretary of the Interiors Standards for Rehabilitation. Standard 2 states: "The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided." Standard 6 states: "Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence."

It is unfortunate that the siding was replaced prior to receiving from NPS the approved Part 2, a response that noted specifically the condition that the replacement siding match the deteriorated material. During our conversation, you stated that had you received a timely response to the initial Part 2 submission, you would have shown extra diligence regarding the replacement siding. Reviewing the record, I note that NPS responded within two weeks of receiving the approved application from the state office, and I also understand that though the file was held by the SHPO for some time, that delay was partially attributable to necessary requests for additional information and to discussions with you regarding the proposed door and window treatments.

However, while the project as completed does not meet the Standards for Rehabilitation, I find that by replacing the existing siding with an appropriate wood clapboard to visually approximate the previous siding, you may still bring your project into conformance with the Standards.

Remedial work should match the historic clapboard siding in exposure, relative thickness, finish, and overall visual appearance. Appropriate installed exposure can be determined by matching the number of clapboards located on the side elevation between the sills and heads of the windows as shown in the Part 1 photos. If you choose to undertake this corrective measure, please fill out the enclosed Request for Certification of Completed Work and submit it with photographs of the completed work through the New York State Office of Parks, Recreation and Historic Preservation to TPS. Should you have any questions concerning procedures for final certification, please contact [redacted] Note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is completed and so designated.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA  
Chief Appeals Officer, Cultural Resources

cc: SHPO- NY